IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTEENTH DAY OF AUGUST
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 3352 of 1993

Between:

J. Mahendra Oil Mill, Rampur, Adilabad rep.by J. Mahendra Kumar, S/o Krishna Rao, Proprietor R/o Adilabad

..... PETITIONER

AND

1 The Govt. of A.P. rep.by Secretary Industries & Commerce Dept., Secretariat, Hyderabad
2 The Chairman, State Level Committee Prl. Secretary to Govt., Industries &

Commerce Dept., Secretariat, Hyderabad
3 The Commissioner of Industries Govt. of A.P., Chirag Ali Lane, Gunfoundry, Hyderabad
4 The General Manager, District Industries Centre, Adilabad
5 The Commercial Tax Officer, Adilabad

.....RESPONDENT(S)

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue a Writ of Mandamus or any other appropriate Writ or order declaring that the petitioner mill is entitled to a sales Tax holiday upto a sum of Rs.35,00,000/- in terms of G.O.Ms.No.498 Industries & Commerce (I.A.) Dept., dt: 16-10-1989 issued by the 1st respondent by setting aside the eligibility certificate No.5064/Desk.10.A4/B/1991 dt: 13-8-1992 which was communicated vide Lr.No.5064/Desk.10.A4/B/1991 dt: 26-8-1992 and also declaring that the impugned action of the Respondents fixing the

sales tax holiday benefit equal to the Capital investment basing on the guidelines issued after a lapse of several months as illegal, arbitrary, hit by doctrine of promissory estoppel, without jurisdiction and contrary to the true spirit of G.O.Ms.No.498, dt:16-10-1989.

Counsel for the Petitioner:MR.V.RAVI KIRAN RAO, Advocate.

Counsel for the Respondents : GP FOR INDUSTRIES &Commerce

The Court made the following :

ORDER : (per Sri Bilal Nazki, J)

Counsel for petitioner submits that the Writ Petition has become infructuous. Recording the same, the Writ Petition is dismissed as 'infructuous'. No costs.

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(BILAL NAZKI, J)

17th August, 2004.

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(S.ANANDA REDDY, J)

ajr

To

1 The Secretary, Industries & Commerce Dept., Govt. of A.P., Secretariat, Hyderabad
2 The Chairman, State Level Committee Prl. Secretary to Govt., Industries &

Commerce Dept., Secretariat, Hyderabad
3 The Commissioner of Industries Govt. of A.P., Chirag Ali Lane, Gunfoundry, Hyderabad
4 The General Manager, District Industries Centre, Adilabad
5 The Commercial Tax Officer, Adilabad

6 Two C.Cs. to the G.P. for Industries & Commerce, High Court

Buildings, Hyderabad (O.U.T)

7 Two C.D. copies.